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DETROIT BUREAU OF
GOVERNMENTAL RESEARCH, INC.
100 GRISWOLD STREET

REPORT

on

BUSINESS PROCEDURE

of the

BOARD OF HEALTH

CITY OF DETROIT

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Prepared by the

Detroit Bureau of Governmental Research,

February, 1918.

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GOVERNMENTAL RESEARCH, INC.

100 GRISWOLD STREET
TEL. MAIN 1977

THE DETROIT BUREAU OF GOVERNMENTAL RESEARCH IS ORGANIZED WITH A TWO FOLD PURPOSE:—

1. TO GET THINGS DONE FOR DETROIT THROUGH CO-OPERATION WITH PERSONS WHO ARE IN OFFICE, BY INCREASING EFFICIENCY AND ELIMINATING WASTE, AND

2. TO SERVE AS AN INDEPENDENT, NON-PARTISAN AGENCY FOR KEEPING CITIZENS INFORMED ABOUT THE CITY'S BUSINESS.

February 13, 1918.

Detroit Board of Health,
Detroit, Michigan.

Gentlemen:

In accordance with a request made by your Board, the Detroit Bureau of Governmental Research has, through Mr. Arch M. Mandel, made a study of the organization and administration of the business office of the Board of Health.

This study includes only the organization and the methods employed in conducting the business affairs, and does not pretend to be a study of the quality of work performed.

What criticism may be contained in the accompanying memorandum is directed towards methods and not towards persons. It is realized that a routine may be followed for years with a conscientious feeling that it is satisfactory and adequate.

Very truly yours,

Lent D. Upson,

Director.

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I. SUMMARY OF RECOMMENDATIONS

1. ORGANIZATION

It is Recommended:

1. That the health officer be the sole executive officer of the Board of Health for the management of all the affairs of the Board.

2. That for the purpose of maintaining all professional and fiscal records and for conducting the business affairs of the Board, a Bureau of Records and Accounts be created, the head of which shall be directly responsible to the Health officer.

3. That the secretary's function be confined to those duties prescribed in Section 455 of the City Charter; to keeping the official proceedings of the Board and such other duties as the Board may prescribe.

2. BUSINESS PROCEDURE

It is recommended:

1. That all purchasing for the whole department, except the hospital, be centered in the Bureau of Records and Accounts.

2. That a regular purchasing procedure be adopted, providing for written and properly approved requisitions upon the purchasing agent.

3. That no purchases be authorized without a certification to the existence of available unencumbered funds to pay for the purchase.

4. That contingent liabilities be set up in the appropriation ledger against the proper funds, whenever orders are placed.

5. That a monthly statement of the status of the funds be furnished to the Board by the Director of Records and Accounts, and that bureau heads be furnished with a similar statement regarding their respective funds.

It is Recommended:

1. That the Health Officer be the sole account-
ant and collector of Rents for the tenure-
ment of all the slums of the Board.

2. That for the purpose of maintaining all pro-
fessional and Moral Nuisance and for enforcing
the provisions of Law of the Land, a Bureau
of Records and Licenses be created, the head
of which shall be directly responsible to the
Health Officer.

3. That the said Bureau of Records be consti-
tuted of those persons employed in the slum sec-
tor of the City Government; to include the clerical
processings of the Board and such other
duties as the Board may ordain.

4. That all purchasing for the whole department,
except the hospital, be centered in the Bureau
of Records and Accounts.

5. That a regular requisitioning procedure be complied,
providing for written and personally approved
requisitions upon the purchasing agent.

6. That no purchases be authorized without
certification to the existence of available
unencumbered funds to pay for the purchase.

7. That competent Physicians be set up in the
appropriate Labor Bureau for the proper funds,
whenever strikes are pending.

8. That a monthly statement of the status of the
funds be furnished to the Board by the Director
of Records and Accounts, and that thereon he
be required also a similar statement regard-
ing their monetary needs.

11. ORGANIZATION

Present Organization

The business and financial agent of the Board of Health is the secretary, who in accordance with the charter provision is appointed by and is directly responsible to the Board.

There is no further provision in the charter defining the status or duties of the secretary or outlining the business organization and procedure of the Board of Health beyond the requirement in Section 455 that "all pay rolls, bills, accounts and claims of every character against the Board, shall, after having been duly audited by the Board, approved by the president and certified and properly vouchered by the secretary of the Board, be transmitted to the city controller...."

It is apparent that because of expediency, the secretary became the business manager of the Board of Health, who, in addition to the duties prescribed above and besides fullfilling the usual secretarial functions, buys supplies, attends to the maintenance of property, and performs such other duties as pertain to the business management of an institution. He is an officer of the Board of Health, practically coordinate with the Health Officer.

This form of organization, of having two general managers, is illogical and does not tend to produce most

effective operation.

Proposed Organization

In the last analysis, the Board of Health with its extensive organization, exists only for the purpose of maintaining a maximum standard of good health in the community and of reducing to a minimum the death rate. The health officer is the agent employed by the Board of Health to carry out this purpose. Incidental to accomplishing this end, it is necessary to employ a staff, to purchase supplies and materials, and to operate and maintain property of various kinds. However, the machinery employed for carrying out this subordinate but important side of the program must not be allowed to overshadow the chief aim of the Board of Health, for which the health officer solely is held responsible.

It is therefore recommended and urged that the health officer be considered the sole administrative and executive officer of the Board of Health, and that to the responsibility he now possesses, be added full authority for supervising and superintending all machinery of the Board of Health of a professional or business nature. The two cannot be separated; the one is an inherent and integral part of the other.

It is recommended,further, that a Bureau of Records and Accounts be created subordinate to the health officer, the head of which shall be responsible for all fiscal matters and for the maintenance of all administrative records of the Board of Health. While these two

functions can properly be divided,- one under a business manager and the other under a director of records, - it is felt that for the time being, one man, with proper assistance, can operate such a bureau satisfactorily.

The secretary's duties, it is recommended be limited to those preseribed by the charter, to secretarial work involved in keeping a record of the Board's official proceedings, and to such other duties as the Board may prescribe.

It is entirely proper that the secretary certify and properly voucher all claims and accounts against the Board, without himself being involved originally in the transaction. The Director of Records and Accounts would, under the proposed arrangement, transmit to the secretary before each board meeting all claims and accounts together with all documentary evidence necessary to establish the validity of the claim. In other words, the secretary will do as is customary for any officer to do who certifies or countersigns documents.

Since the health officer is responsible for the final results obtained by the Board of Health, it is suggested that nothing be done by the secretary without the latter's cognizance; that all communications addressed to the Board of Health be brought to the attention of either the health officer or his assistant.

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III. BUSINESS PROCEDURE

1. Present Purchasing System

Nominally the secretary is the purchasing agent of the Board of Health, but in realty purchasing is done by the director of the laboratory, the head of the nursing bureau, and the superintendent of the hospital. As far as can be learned, purchases are made in large quantities whenever possible and where it is advantageous to do so.

"Red tape" is obnoxious, but, on the other hand, the other extreme of transacting business with 100% informality is equally undesirable. The Board of Health is too large an organization to transact business without formal procedure of any kind. Reference is made particularly to procedure in buying. No written requisition for supplies or contractual services is made on the secretary, and it is customary for clerks to make direct verbal requisitions without approval by the bureau head. Altho this applies only in small purchases, it tends to disrupt organization. Orders are placed by phone, quite properly at times, but without confirming orders being sent later. According to the health officer, he is never consulted even when purchases of consequence are made.

Closely related to the matter of purchasing is the knowledge, on the part of bureau heads, of the state of their funds. How this knowledge is to be obtained will be discussed later; but at this point it is desired to com-

ment on the relationship of proper requisitions to this matter. Lack of a standard procedure and the absence of proper requisitions upon the secretary, in which the requisitioner designates the fund against which a particular charge should be made, leaves bureau heads in ignorance of the condition of their funds and tends to take from them the responsibility, rightfully theirs, of planning expenditures to carry out their work program. For example, bureau heads continue to request supplies and materials when suddenly they may be informed that funds are lacking with which to make the purchase. If the commodity is absolutely essential, transfers are obtained from other funds by the secretary. Again in such instances, according to the statement of the Health Officer, neither he nor bureau heads are consulted. Failure to apprise the executive heads of the exact state of their funds removes from them the initiative in planning their expenditures; knowledge of the exact amount of money available at all times would allow for necessary modification of programs.

An example of what is meant by lack of opportunity by executives to direct their own expenditures is found in the case of the sanitary engineer, to whose stationery and shipping fund was charged, without his knowledge, the cost of constructing a cabinet used for his bureau's stationery. Let it be understood that no criticism is directed against the judgment used in making this expenditure, because the cabinet was needed and there was no definite fund for the pur-

manner reminiscent upon the monastery, in which the no-
ciation lieutenant terminates the trust against which a particular
charge should be made, leaves between heads in ignorance of
the condition of their trade and needs to take them upon
the responsibility, rightfully theirs, of planning expendi-
tures to carry out their work program. For example, bureau
heads continue to request updates and network plan sub-
family they may be informed that funds are lacking with which
to make the purchase. If the commodity is absolutely essen-
tial, transfers are obtained from other funds by the secre-
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state of their funds removes from them the responsibility in
planning their expenditures; knowledge of the exact amount
of money available at all times would allow for necessary
modification of programs.

An example of what is meant by lack of opportunity
by executives to direct their own expenditures is found in
the case of the sanitary engineer, to whose salary and
charging fund was charged, without his knowledge, the cost
[illegible] a cabinet need for his bureau's activities.
[illegible] be understood that no criticism is directed against
[illegible] used in making this expenditure, because the
[illegible] were no definite fund for the pur-

pose, but it should have been left to the sanitary engineer to decide whether or not he wanted to make this particular expenditure under the circumstances.

2. Payment of Bills

It is needless to impress upon the Board of Health what bearing the prompt payment of bills has upon satisfactory purchasing, particularly upon the securing of large and reliable vendors.

Appended is a list of Board of Health vouchers, giving the dates approved by the Common Council, and the dates of the invoices. This is transmitted without comment except to state that delay on the part of the vendor in retu returning vouchers with affidavits affixed is undoubtedly a cause for belated payment in many instances. The secretary, in a letter, gave reasons beyond control of the department as cause for delay in twenty of the longest delayed payments. These amounts were small, many of them with firms with whom open accounts are maintained. To quote from the secretary's letter:

> "You will observe that the amounts involved in all the belated items are small, in that way making but an imperceptible difference in the general status from time to time of the Board of Health fund, although we here would prefer to pay them as soon after incurred as possible, even if the work involved in putting them thru seems somewhat out of proportion to their importance, especially with concerns with which we have open accounts. Quite frequently delays in the payment of claims have been caused be depleted funds".

3. Proposed Purchasing System

It is recommended that the Director of the Bureau

more, but it should have been left to the auditor, who was to decide whether or not he wanted to make that verification under the circumstances.

3. Payment of Bills

It is required a process upon the Board of Health for having the payment of bills incurred by subdirectory purchasing, particularly upon the securing of large and reliable vendors.

Appended is a list of bonds or bills vendors, stating the dates approved by the Common Council, the vendors of the invoices. This is transmit as orders certificate to state that delay on the part of the vendor in returning vouchers with affidavits affixed is usually a cause for belated payment in many instances. The Secretary, in a letter, gives reasons beyond control of the department as cause for delay in twenty of the [illegible] issued vouchers. Those bills were small, many of them with firms with whom owen accounts are established. To quote from the secretary's letter:

> "You will observe that the amounts involved in all the belated items are small, in fact very much but an unavoidable difference in the general system from time to time of the usual of health time, although we have found a way to pay them as soon after incurred as possible, even in the work involved in getting them seems somewhat out of proportion to their importance, as we have often noticed. Many frequently delays in the payment of claims have been caused by disputed items."

4. Proposed Ordinance Section

of Records and Accounts be responsible for the purchasing of supplies for the whole department, and for the storing and issuing of supplies. It is suggested that the hospital continue to buy all its own supplies except those articles used in common by the hospital, the laboratory, and the nursing division. While central purchasing will not in all instances result in the saving of money, it will relieve the bureau heads from incidental duties and will simplify accounting procedure by having all orders sent out from one source. It will also be a convenience to vendors to transact business with but one person.

It is further recommended that written requests, containing among other items reference to the appropriation account to which the purchase is to be charged, be used in making requisition upon the purchasing agent; and that no requests be honored unless approved by the executive head of the bureau and by the health officer.

No purchase should be authorized unless the Director of Records and Accounts certifies to the existence of an unencumbered balance in the funds to which the purchase is to be charged, sufficient to liquidate the liability when it falls due. When the Board of Emergencies authorizes the creation of a deficit in a depleted fund, the Health Officer should logically construe such authorization as an additional appropriation to the fund.

When a requisition is properly approved, it should be the duty of the purchasing agent to buy the commodity best suited for the purpose required at the cheapest

storing and issuing of supplies. It is suggested that the hospital continue to buy all its own supplies except those articles used in common by the hospital, the laboratory, and the nursing division. While central purchasing will not in all instances result in the saving of money, it will relieve the bureau heads from uninterrupted labor and will simplify accounting procedure by having all orders sent out from one source. It will also be a convenience to vendors to transact business with but one source.

It is further recommended that written requests, containing among other items reference to the appropriation account to which the purchase is to be charged, be made in each case upon the purchasing agent; and that no requests be honored unless approved by the authority head or the bureau and by the Board of Director.

No warrants should be authorized unless the Director of Records and Accounts certifies to the existence of an unencumbered balance in the funds to which the purchase is to be charged, sufficient to liquidate the liability when it falls due. When the Board of Supervisors authorizes the creation of [illegible] the Health Officer shall [illegible] an additional appropriation to the fund.

When a requisition is properly approved, it shall be the duty of the purchasing agent to buy the ar-

price obtainable. It is not in his jurisdiction to question the propriety of the request.

In filling requisitions for routine supplies, issued from "stores", the storekeeper should call for"stock on hand" and "quantity used" over a definite period in order to check use of supplies.

Details of procedure and proper forms for a purchasing and stores system will be worked out by the Detroit Bureau of Governmental Research in cooperation with the business manager, if desired.

4. Financial Records

The chief bookeeping record kept by the Board of Health is the appropriation ledger which, as the name signifie is a record of appropriations allowed the Board of Health and expenditures charged against the respective appropriations.

This record shows only cash disbursements made from the various appropriations, and does not show at any time the real state of the funds,-i.e., the actual unexpended balance available for use.

It is recommended that when orders are placed, contingent liabilities of the estimated or actual amount, as the case may be, be set up against the appropriation to which the expenditure is charged and liquidated by proper entries when payment is made. This will enable all executives in the department to know exactly at all times how much they have to spend.

This modification of the present accounting procedure will be sufficient to control the appropriations of the Health Department and secure prompt payment of accounts.

prise obtainable. It is not in the jurisdiction to question the propriety of the request.

In filling requisitions for routine supplies, issued and "quantity used" over a certain period is apt to check use of supplies.

Details of procedure and proper forms for a perpetual inventory system will be worked out by the Detroit Bureau of Governmental Research in cooperation with the business manager, if desired.

4. Control Records

The chief bookkeeping record kept by the Board of Health is a record of appropriations allowed the Board of Health and the various appropriations, and does not show at any time the real state of the funds,-i.e., the actual unexpended balance available for use.

It is recommended that when orders are placed, encumbrant liabilities of the estimated or actual amount, as the expenditure is charged and liquidated by proper entries when payment is made, this will enable it to know exactly at all times how much they have to spend.

This modification of the present accounting procedure will be sufficient to control the appropriations of the Health Department and

It is not pretended that the suggestions, if carried out, will provide complete control over all Board of Health property and accounts. However, the city charter which is now being formulated will possibly provide for accounting procedure for the entire city which will be adequate to record in detail all transactions affecting the acquisition, custodianship, and disposition of values. The introduction of such accounting methods will require a considerable period of time and will cover all city activities. For this reason, no material change is suggested in the present methods of the Board of Health.

As regards the accounts of the hospital, this is largely a matter of institutional accounting, which is a distinct problem in itself. It was not thought that the request from the Health Department implied an investigation of the cost keeping and accounting methods of the Herman Kiefer Hospital beyond a study of their purchasing system. At some future time when a report on this subject could be followed up by actual installation, the Bureau of Governmental Research would be glad to tender their services for this purpose.

5. Monthly Statements

To derive full benefit from the knowledge gained by setting up contingent liabilities, it is recommended that as soon after the first of the month as possible, and not later than the 5th of the month, the Director of Records and Accounts furnish the Board of Health with a fi-

nancial statement of the moneys appropriated to the various funds, amounts expended and the unencumbered available balance in each fund. Also that bureau heads be furnished with the same information concerning their respective funds.

By carrying out the latter suggestion, two distinct advantages will accrue: (1) Bureau heads will not be in ignorance, as they are now, of the state of their finances; (2) Knowledge of the status of their funds, at all times, will give bureau heads the initiative they should have in planning their expenditures and shouldering complete responsibility for the work program of the year as indicated by the appropriations allowed to each of them.

6. Purchase of Groceries

Groceries are bought for quarantined families and paid for by the Board of Health, for which purpose, two groceries one on the East and another on the West side are used. The prices obtained are the regular retail prices paid by private families making purchases on a similar scale. It would be more desirable to have a number of groceries in different parts of the city but there seems to be difficulty in obtaining reliable grocers to take on this business, involving as it does some inconvenience in waiting for payment and in coming down town for making affidavits to vouchers..

An effectual check is kept upon the quantity delivered to each family, so that every family gets what is ordered for it and the Board of Health pays for what is

actually supplied by the grocer.

Under the circumstances, no better method can be suggested for buying groceries or for checking up deliveries by grocers.

7. Hospital

The affairs of the hospital were studied only insofar as the purchases were concerned. The largest item is food, fresh and canned; the former being bought daily, and the latter being practically contracted for. At the present time, there seems to be no particular advantage in having a purchasing agent located at the Board of Health to do the buying for the hospital, except as stated above in contracting for those supplies which are commonly used by the hospital and by other divisions of the Health Department.

DATES OF VOUCHERS	DATES OF INVOICES
Approved by Common Council	
Oct. 2, 1917	April, May, June, July and August
" 2, 1917	September invoices
" 2, 1917	Aug. 1 and Sept. 1
" 2, 1917	August invoices
" 2, 1917	" "
" 2, 1917	" "
" 2, 1917	" "
" 2, 1917	June 14 and August 16 invoices
" 2, 1917	September 6
" 2, 1917	July invoices
" 2, 1917	" "
" 2, 1917	February, May and July invoices
" 2, 1917	August invoices
" 2, 1917	" "
" 2, 1917	September "
" 2, 1917	August 14
" 2, 1917	" invoices
" 2, 1917	June 1/10 - Boiler Inspection
" 2, 1917	July account
" 2, 1917	August account
" 2, 1917	" "
" 2, 1917	" "
" 2, 1917	" "
" 2, 1917	" "
" 2, 1917	" "
" 2, 1917	July 18 and August 12
" 2, 1917	August 22
" 2, 1917	July 7
" 2, 1917	January 8 and July 23
" 2, 1917	August 31
" 2, 1917	" 11, 13, 14
Oct. 9, 1917	September 29
" 9, 1917	" (expense bills)
" 9, 1917	" 11
" 9, 1917	" 6
" 9, 1917	" 24
" 9, 1917	" 29
" 9, 1917	Aug. and Sept. (Nurses' telephone money)
" 9, 1917	September account
" 9, 1917	August and September
" 9, 1917	October 3 (estimate)
Oct. 23, 1917	" 9
" 23, 1917	June, Sept., Oct. (expense bills Mr. V.)
" 23, 1917	August 27
" 23, 1917	July 10 and 12. Aug. 1, 17, 28
" 23, 1917	September 24

Oct.	5,	1917
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Nov.	1,	1917
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Dec.	1,	1917
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"	31,	1917

Oct.	23, 1917	October (Electric light bills)
"	23, 1917	September 21 - 29
"	23, 1917	June and July (Ice bills)
"	23, 1917	July, Aug' and Sept. (Express Co.'
"	23, 1917	September account
"	23, 1917	August account
"	23, 1917	September account
"	23, 1917	June 8;July 9;Aug.3,17,20,31-Sept.14
"	23, 1917	August 6
"	23, 1917	August account
"	23, 1917	Sept. 16 to Dec. 31(3mos.rent Dubois
"	23, 1917	September 10 clinic)
"	23, 1917	" 11
"	23, 1917	August account
"	23, 1917	September 4-17
"	23, 1917	August and September accounts
"	23, 1917	September account
"	23, 1917	" "
"	23, 1917	August 1
"	23, 1917	" 27
"	23, 1917	June 11
"	23, 1917	October 5
"	23, 1917	" 8
"	23, 1917	August 29
"	23, 1917	August and September accounts
"	23, 1917	Feb. 1;July 2-5-25; Aug.11-24
"	23, 1917	September account
"	23, 1917	October 8
"	23, 1917	September account
"	23, 1917	" 21
"	23, 1917	August 20
"	23, 1917	" 6
"	23, 1917	" 29
"	30, 1917	" 31
"	30, 1917	September account
"	30, 1917	Aug.account-May,June,July toll bills
"	30, 1917	Sept. " July & August " "
"	30, 1917	October"
"	30, 1917	Aug.15;Sept.14-15-17; Oct.8-12
"	30, 1917	October 18
"	30, 1917	Sept.& Oct.(Rent 33 Mullett St.)
"	30, 1917	" account
"	30, 1917	Sept. 20-29; Oct. 10
"	30, 1917	September account
"	30, 1917	August 30; Sept. 18-21
"	30, 1917	" and September accounts
"	30, 1917	September account
"	30, 1917	June, July and August accounts
"	30, 1917	October 9
"	30, 1917	September account (messenger service)
"	30, 1917	October 1-15

Oct.	30, 1917	August account
"	30, 1917	September account
"	30, 1917	October 22
"	30, 1917	August 15; Sept. 11; Oct. 11
"	30, 1917	September 8-14-21
"	30, 1917	August 18 - Sept. 17
"	30, 1917	July 7-9-11-17; Sept. 4
"	30, 1917	August 9
"	30, 1917	September 29
"	30, 1917	August 31; Sept. 14
"	30, 1917	July 6-7; August 11
"	30, 1917	July 18; Aug. 7
"	30, 1917	August and September accounts
"	30, 1917	September account
"	30, 1917	Oct. 12 to Nov. 12 (Rent, Irwin Apts)
"	30, 1917	September account
"	30, 1917	" "
"	30, 1917	May 28; Aug. 14 (gauze)
"	30, 1917	July 11
"	30, 1917	Sept. 12-24-29
"	30, 1917	Aug. 1; Sept. 6
"	30, 1917	September account
"	30, 1917	September 21
"	30, 1917	August 1
"	30, 1917	Sept. 6-17
"	30, 1917	Feb. 18 - June 7
"	30, 1917	July 17
"	30, 1917	August account
"	30, 1917	September "
"	30, 1917	July 20-30; Aug. 28; Sept. 22
"	30, 1917	September account
"	30, 1917	August and September accounts
"	30, 1917	September account
"	30, 1917	August and September accounts
"	30, 1917	June, July, August accounts
"	30, 1917	September account
"	30, 1917	August and September accounts
"	30, 1917	September 18
"	30, 1917	September 4-24
"	30, 1917	September 6
"	30, 1917	" 7
"	30, 1917	October 24
"	30, 1917	June 9-10; Aug. 13; Sept. 19
"	30, 1917	October 23
"	30, 1917	" 23
"	30, 1917	" 24
"	30, 1917	" 24

October 22
number accounts
August 15; Sept. 11; Oct. 11
September 8-14-21
August 18 - Sept. 17
July 7-9-11-17; Sept.
August 9
September 29
August 31; Sept.
July 14; Aug. 7
August and September accounts
September account
" 12 to Nov. 12 (Bent,Irvin & Co)
September account
" "
May 28; Aug. 14 (paymo)
July 11
Sept. 12-24-29
Aug. 1; Sept. 6
" "
" "
" "

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